

**IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA**

CONSTELLATION NEWENERGY, INC.	:	
Plaintiff,	:	Civil Action No. 02-CV-2733 (HB)
	:	
v.	:	
	:	
POWERWEB, INC.,	:	
Defendants.	:	

**OBJECTIONS TO PLAINTIFF CONSTELLATION NEWENERGY'S
TRIAL SUBPOENA FOR DOCUMENTS
DIRECTED TO CONSTANTINOS PAPPAS, CPA**

Constantinos Pappas. ("Pappas"), by and through his attorney, hereby objects to Plaintiff Constellation NewEnergy's trial subpoena for documents directed to Constantinos Pappas, C.P.A.:

1. On August 2, 2004, Pappas was served with a subpoena requiring him to appear at trial and to produce documents.

2. The Subpoena commanded Pappas to produce "any Powerweb Financial Report which you prepared for any period (month-end, quarter-end or year-end) following year-end (March 31) 2002" and "Powerweb's trial balances for fiscals [sic] year 2003 and 2004."

3. The requested items are Powerweb's confidential financial information and are protected from production by the Accountant-Client privilege. Neither Pappas not Pappas & Co. has been given permission by Powerweb to release the information.

4. Some of the documents requested are not within Pappas or Pappas & Co.'s custody or control.

5. Further, these documents were already the subject of a motion to compel, which was denied by the Court.

WHEREFORE, Constantinos Pappas objects to the production of Powerweb's financial reports for any period following year-end 2002 and trial balances for fiscal years 2003 and 2004.

Respectfully submitted,

C. Scott Shields, Esquire
223 N. Monroe Street
Media, PA 19063
(610) 892-7777

Dated: August 16, 2004

CERTIFICATE OF SERVICE

I, hereby certify that on August 16, 2004, I caused a true and correct copy of Constantinos Pappas's objections to Plaintiff, Constellation NewEnergy, Inc.'s trial subpoena for production documents from Constantinos Gus Pappas, C.P.A. to be served by first class mail and electronic filing upon the following counsel of record:

Zachary Glaser, Esquire
Wolf, Block, Schorr and Solis-Cohen, LLP
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Philadelphia, PA 19102
Email: zglaser@wolfblock.com

C. Scott Shields

Dated: August 16, 2004